

**CERTIFICATE**

State of Kansas  
Special District

2021

To the Clerk of Reno County, State of Kansas

We, the undersigned, officers of

**Drainage District No. 2 of Reno County**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2021; and (3) the  
Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

		2021 Adopted Budget		
Table of Contents:		Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2021	2			
Allocation MVT, RVT, 16/20M Vehicle Tax	3			
Schedule of Transfers	4			
Statement of Indebt. & Lease/Purchase	5			
<b>Fund</b>	<b>K.S.A.</b>			
General	24-512	16,812	3,247 10,408	3.247
Debt Service	10-113			
Maintenance		173,986		
<b>Totals</b>	xxxxxxx	190,798	10,408	
Budget Summary	8			
		3,205,265		County Clerk's Use Only
Resolution required? Notice of the vote to adopt required to be published?		No		Nov. 1, 2020 Total Assessed Valuation

Assisted by:

D. Scot Loyd, CPA, CGFM, CFE, CGMA

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Attest: \_\_\_\_\_, 2020

County Clerk

Governing Body

No assurance is provided.

**FILED**

**AUG 27 2020**

*Donna Patton*  
**COUNTY CLERK**

**Computation to Determine Limit for 2021**

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 12,724
2. Debt service levy in 2020 budget	- \$ 0
3. Tax levy excluding debt service	\$ 12,724

**2020 Valuation Information for Valuation Adjustments**

4. New improvements for 2020:	+	14,098	
5. Increase in personal property for 2020:			
5a. Personal property 2020	+	583,053	
5b. Personal property 2019	-	1,378,645	
5c. Increase in personal property (5a minus 5b)	+	0	
		(Use Only if > 0)	
6. Valuation of property that has changed in use during 2020:		0	
7. Total valuation adjustment (sum of 4, 5c, 6)		14,098	
8. Total estimated valuation July, 1, 2020		3,205,392	
9. Total valuation less valuation adjustment (8 minus 7)		3,191,294	
10. Factor for increase (7 divided by 9)		0.00442	
11. Amount of increase (10 times 3)	+	\$ 56	
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	12,780	
13. Debt service levy in this 2021 budget		0	
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		12,780	
15. Consumer Price Index for all urban consumers for calendar year 2019		0.018	
16. Consumer Price Index adjustment (3 times 15)	\$	229	
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	13,009	

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

No assurance is provided.

Drainage District No. 2 of Reno County  
Reno County

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2020 Budgeted Funds	Tax Levy Amount in 2020 Budget	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	12,724	861	19	18	9	10
Debt Service	0	0	0	0	0	0
Maintenance	0	0	0	0	0	0
	0	0	0	0	0	0
Total	12,724	861	19	18	9	10

County Treas Motor Vehicle Estimate 861

County Treas Recreational Vehicle Estimate 19

County Treas 16/20M Vehicle Estimate 18

County Treas Commercial Vehicle Tax Estimate 9

County Treas Watercraft Tax Estimate 10

MVT Factor 0.06766

RVT Factor 0.00148

16/20M Factor 0.00144

Comm Veh Facto 0.00069

Watercraft Facto 0.00082

No assurance is provided.

2021

Drainage District No. 2 of Reno County  
Reno County

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2019</b>	<b>Current Amount for 2020</b>	<b>Proposed Amount for 2021</b>	<b>Transfers Authorized by Statute</b>
General	Maintenance	-	-	-	24-136
<b>Totals</b>		0	0	0	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

No assurance is provided.



**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	6,351	7,191	5,487
Receipts:			
Ad Valorem Tax	12,241	12,724	xxxxxxxxxxxxxxx
Delinquent Tax	143	0	0
Motor Vehicle Tax	824	789	861
Recreational Vehicle Tax	18	19	19
16/20M Vehicle Tax	48	48	18
Commercial Vehicle Tax	9	9	9
Watercraft Tax	0	7	10
LA VTR	0	0	0
Interest on Idle Funds	23	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>13,306</b>	<b>13,596</b>	<b>917</b>
<b>Resources Available:</b>	<b>19,657</b>	<b>20,787</b>	<b>6,404</b>
Expenditures:			
Legal Fees	5,021	5,750	5,750
Legal Publications	246	350	350
Other Professional Services	6,658	6,000	6,000
Insurance	191	2,000	2,000
Meetings and Mileage	0	500	1,500
Easement Payments	327	500	500
Postage & Supplies	23	200	200
Transfer to Maintenance	0	0	0
Cash Forward (2021 column)			512
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>12,466</b>	<b>15,300</b>	<b>16,812</b>
Unencumbered Cash Balance Dec 31	7,191	5,487	xxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	16,344	17,165	16,812
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			16,812
Tax Required			10,408
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			10,408

No assurance is provided.

Adopted Budget	Prior Year	Current Year	Proposed Budget
Maintenance	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	145,087	164,986	124,986
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Maintenance Assessments	47,674	49,000	49,000
Transfers from Other Funds	0	0	0
Interest on Idle Funds	136	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	47,810	49,000	49,000
Resources Available:	192,897	213,986	173,986
Expenditures:			
Dike Maintenance	6,911	16,000	16,000
Mowing	21,000	18,000	18,000
Drainage Maintenance	0	50,000	50,000
Tree Trimming and Removal	0	5,000	5,000
Cash Forward (2021 column)			84,986
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	27,911	89,000	173,986
Unencumbered Cash Balance Dec 31	164,986	124,986	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	134,247	183,271	173,986
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			173,986
Tax Required			0
Delinquent Comp Rate:	0.0%		0
Amount of -I Ad Valorem Tax			0

Adopted Budget

0	Prior Year	Current Year	Proposed Budget
	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:	0.0%		0
Amount of -I Ad Valorem Tax			0

No assurance is provided.

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District

The governing body of  
**Drainage District No. 2 of Reno County**  
**Reno County**

will meet on August 26, 2020 at 7:00 p.m. at 6807 South Willison Road, Burrton, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at 6807 South Willison Road, Burrton, KS and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	12,466	3.247	15,300	3.247	16,812	10,408	3.247
Debt Service							
Maintenance	27,911		89,000		173,986		
Totals	40,377	3.247	104,300	3.247	190,798	10,408	3.247
Less: Transfers	0		0		0		
Net Expenditures	40,377		104,300		190,798		
Total Tax Levied	12,520		12,724		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,856,602		3,918,727		3,205,392		

### Outstanding Indebtedness,

	2018	2019	2020
Jan 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Jim Bogner  
Treasurer

No assurance is provided.

## **SUMMARY OF SIGNIFICANT ASSUMPTIONS**

### **Note A: NATURE OF THE PROJECTION**

This financial projection presents, to the best of Management's knowledge and belief, the Drainage District's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 29, 2020, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Drainage District resides in, to calculate the tax levy needed to support the Drainage District's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

### **Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS**

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the City's control that would affect the above assumptions. The City has to the best of their ability, evaluated the future estimated effects of COVID-19 on the City's receipts and expenditures.